



# **COMMONWEALTH of VIRGINIA**

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## **MEMORANDUM**

**To:** Tyrone E. Dickerson, CPA, Chairman  
Board of Accountancy  
  
Wade A. Jewell, Executive Director  
Board of Accountancy

**From:** Steven P. Jack  
Assistant Attorney General

**Through:** Joshua N. Lief  
Senior Assistant Attorney General

**Date:** November 10, 2010

**Subject:** Letter of Assurance for proposed Licensure Fee Adjustment to Board of Accountancy Regulations, 18 VAC 5-22-10 *et seq.*

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I have reviewed the Board of Accountancy's proposed amendments to its Regulations, particularly 18 VAC 5-22-20, that were posted on the Virginia Regulatory Town Hall internet site on November 10, 2010. In my view, as counsel to the Board of Accountancy, these regulations may be promulgated pursuant to §§ 54.1-4403 and 54.1-4405 of the *Code of Virginia*. The regulations do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.